



Date: 14.11.2024

To
The General Manager,
Department of Corporate Services,
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001

Re: Unaudited Financial Results and Limited Review Report for the quarter and half year ended September 30,2024.

Ref: Scrip Code: 519455

Dear Sir,

We are enclosing herewith the following documents for the quarter and half year ended September 30,2024.

1. Unaudited Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on September 30,2024.
2. Auditors' Limited Review Report on Financial Results for the quarter and half year ended September 30,2024.

This is for your information and records, in compliance with the Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,
Yours faithfully,

For NARBADA GEMS AND JEWELLERY LIMITED

(SANJAY KUMAR SANGHI)
Managing Director
DIN: 00629693

Encl: UFR and Limited Review Report

Registered Office

1st Floor, 3-6-307/1, 3-6-307/2, 3-6-308/1, Sanghi House Basheer Bagh, Hyderguda Main Road, Opp Bikanerwala, Hyderabad, Telangana, 50004
Ph: +91-40-48506411. Email: comsec@narbadajewellery.com, Website: www.narbadajewellery.com

Manufacturer, Exporter, Wholesalers, Retailers.

NARBADA GEMS AND JEWELLERY LTD

Regd Off: 1st Floor, 3-6-307/1, 3-6-307/2, 3-6-308/1, Hyderguda Main Road, Simple Natural Systems, Hyderabad - 500004

CIN: L01222TG1992PLC014173

Statement of Standalone Unaudited Results for the Quarter and Half year ended 30th September, 2024

(Rs. In Lakhs)

S.No	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in previous Year	Year to date figures for the current period ended	Year to date figures for the previous year ended	Previous Accounting Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1865.39	2340.36	2038.81	4205.75	4363.35	8431.70
2	Other Income	12.99	4.06	(3.27)	17.04	9.02	30.38
3	Total Income	1878.38	2344.42	2035.54	4222.80	4372.37	8462.07
4	Expenses:						
	(a) Cost of material Consumed	1744.33	1402.37	2286.55	3146.69	4476.06	7945.85
	(b)(Increase)/Decrease in stock-in-trade	(114.86)	353.28	(494.88)	238.42	(875.34)	(1017.54)
	(c) Employee benefit expenses	98.41	98.49	104.33	196.89	188.49	410.00
	(d) Finance Cost	59.22	61.57	38.72	120.78	81.13	175.79
	(e) Depreciation & amortisation	15.18	14.22	5.33	29.40	10.70	37.12
	(f) Other Expenses	65.72	74.06	21.04	139.78	76.58	222.55
	Total Expenses	1868.00	2003.97	1961.09	3871.97	3957.63	7773.78
5	Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)	10.38	340.44	74.45	350.82	414.74	688.30
6	Exceptional items	-	-	-	-	-	-
7	Profit (+) / Loss (-) from Ordinary Activities before Tax (5 + 6)	10.38	340.44	74.45	350.82	414.74	688.30
8	Tax expenses	3.34	84.70	18.74	88.04	104.39	179.81
9	Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 ± 8)	7.04	255.75	55.71	262.78	310.35	508.48
10	Other Comprehensive income						
	A (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	B (i) Items that will be reclassified to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the	7.04	255.75	55.71	262.78	310.35	508.48
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	2,115.73	2,115.73	2,115.73	2,115.73	2,115.73	2,115.73
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	2,845.40
14	Earnings Per Share(not annualised)						
	(a) Basic	0.03	1.21	0.26	1.24	1.47	2.40
	(b)Diluted	0.03	1.21	0.26	1.24	1.47	2.40



Notes:

- 1 The above Standalone financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the Company in their respective meetings held on 14th November 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 2 The Chairman and the Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment". The Company operates in one segment only; accordingly, segment information has not been separately disclosed.
- 3 The Statutory Auditors have carried an audit of the above results for the quarter and half year ended September 30, 2024 and have issued an unmodified opinion on the same.
- 4 The figures for corresponding previous year have been re-grouped/re-classified wherever necessary to make them comparable with present results.

Place: Hyderabad

Date : 14.11.2024

For and on behalf of Board of Directors



Sanjay
SANJAY KUMAR SANGHI
MANAGING DIRECTOR

DIN: 00629693

NARBADA GEMS AND JEWELLERY LTD

Regd Off.: 1st Floor, 3-6-307/1, 3-6-307/2, 3-6-308/1, Hyderguda Main Road, Simple Natural Systems, Hyderabad - 500004

CIN: L01222TG1992PLC014173

Statement of Assets and Liabilities as at 30th September, 2024

(Rs. in lakhs)

Particulars	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
Assets		
Non-Current assets		
Property, Plant & Equipment	459.30	420.90
Capital work in progress	-	-
Intangible Asset	8.52	4.08
Financial assets		
(i) Investments	-	-
(ii) Others (Non current financial assets)	107.85	115.23
Deferred tax Asset (net)	4.30	4.05
Other non-current assets	-	-
Total Non-Current Assets	579.97	544.26
Current assets		
Inventories	6 075.90	6 314.32
Financial assets		
(i) Investments	39.11	35.75
(ii) Trade receivables	2 144.69	739.65
(iii) Cash & Cash Equivalents	26.50	14.96
(iv) Others (Current financial assets)	-	-
Current tax assets (net)	-	-
Other Current assets	40.20	67.67
Total Current Assets	8 326.39	7 172.34
Total Assets	8 906.36	7 716.60
Equity & Liabilities		
Equity		
Equity share capital	2 118.41	2 118.41
Other Equity	3 108.18	2 845.40
Total Equity	5 226.59	4 963.81
Liabilities		
Non Current liabilities		
Financial liabilities		
(i) Borrowings	8.69	8.69
Provisions	19.76	19.76
Deferred tax liabilities (net)	-	-
Total Non Current Liabilities	28.46	28.46
Current liabilities		
Financial liabilities		
(i) Borrowings	3 129.27	2 440.98
(ii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	100.11	4.29
(b) Total outstanding dues of creditors other than micro and small enterprises	124.56	78.18
Other current liabilities	258.25	124.18
Provisions	5.38	2.58
Current tax liabilities (net)	33.75	74.13
Total Current Liabilities	3 651.32	2 724.34
Total Equity and Liabilities	8 906.36	7 716.60

For and on behalf of Board of Directors

Place: Hyderabad
Date : 14.11.2024




SANJAY KUMAR SANGHI
 MANAGING DIRECTOR
 DIN: 00629693

NARBADA GEMS AND JEWELLERY LTD

Regd Off.: 1st Floor, 3-6-307/1, 3-6-307/2, 3-6-308/1, Hyderguda Main Road, Simple Natural Systems, Hyderabad - 500004

CIN: L01222TG1992PLC014173

Unaudited Cash Flow Statement for the Half year ended 30th September, 2024

(Rs. In Lakhs)

Particulars	30th September 2024	30th September 2023	31st March 2024
	(Unaudited)	(Unaudited)	(Audited)
A. Cash flows from Operating Activities			
Net Profit before tax	350.82	414.74	688.30
Adjustments for:			
Depreciation	29.40	10.70	37.12
Finance Cost	120.78	81.13	175.79
Dividend Income	(0.00)	(0.11)	(0.14)
Profit on sales of Asset	0.00	0.00	0.00
Gain on Shares investment	(15.14)	13.76	1.44
Operating profit before working capital changes	485.87	520.23	902.51
Working capital changes:			
(Increase) / Decrease in Inventories	238.42	(875.34)	(1017.54)
(Increase) / Decrease in Trade Receivables	(1405.04)	402.65	1299.04
(Increase) / Decrease in Other Financial Assets	7.38	(74.10)	(74.10)
(Increase) / Decrease in Other Non current Assets	0.00	0.00	0.00
(Increase) / Decrease in Investments	(3.36)	(13.67)	21.30
(Increase) / Decrease in Other Current Assets	27.47	24.73	53.06
Increase / (Decrease) in Non-current Liabilities & Provisions	0.00	0.00	8.63
Increase / (Decrease) in Current Liabilities & Provisions	145.00	28.12	(672.99)
Increase / (Decrease) in Other Current Liabilities	134.08	46.40	86.44
Cash Generated from Operations	(370.18)	59.01	606.35
Direct Taxes	(128.68)	(59.60)	(114.04)
Net Cash Flow from Operating Activities	(498.87)	(0.59)	492.32
B. Cash Flow from Investing Activities			
Purchase of Fixed Assets	(72.23)	(73.84)	(107.24)
Sale of Fixed Assets	0.00	0.00	0.00
Dividend Income	0.00	0.11	0.14
Gain on Shares investment	15.14	(13.76)	(1.44)
Net Cash used in investing Activities	(57.10)	(87.49)	(108.55)
C. Cash flows from Financing Activities			
Finance Cost	(120.78)	(81.13)	(175.79)
Increase / (Decrease) in Borrowings	688.29	(85.07)	(500.98)
Issue of equity shares	0.00	0.00	0.00
Issue of share warrents	0.00	0.00	0.00
Net Cash used in Financing Activities	567.50	(166.20)	(676.78)
Net increase/(decrease) in Cash and Cash Equivalents	11.54	(254.28)	(293.01)
Cash and Cash equivalents at the beginning of the year	14.96	307.97	307.97
Cash and Cash equivalents at the end of the year	26.50	53.68	14.96

For and on behalf of Board of Directors



Sanjay Kumar Sanghi
SANJAY KUMAR SANGHI
 MANAGING DIRECTOR

DIN: 00629693

Place: Hyderabad

Date : 14.11.2024

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
NARBADA GEMS & JEWELLERY LIMITED**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **NARBADA GEMS & JEWELLERY LIMITED** ("the Company") for the Quarter and half-year ended September 30, 2024, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ANANT RAO & MALLIK
Chartered Accountants
FRN : 006266S



V. ANANT RAO

Partner

Membership No. 022644



Place : Hyderabad

Date : 14-11-2024

UDIN : 24022644BKAOGA4157